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OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/1/2008-Fin(R&C)Part

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75(C) dated 25-3-1976, and published in the Official Gazette, Series I No. 52 dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, as follows, namely:—

In the principal Notification,—

(I) in PART A, the items 1(b) (ii) (a), 1(b) (ii) (b), 1(b) (ii) (c), 2 (c), 3 (b) (i) and 3 (b) (ii) shall be omitted.

(II) in PART D, (A) in sub-part "III-Import and Export",—

(i) for existing title in item (2), the following title shall be substituted, namely:—

"(2) For import of all foreign liquors/Indian made Foreign Liquor, other than Milk Punch, Wines and Beer whose strength is below 80 U.P. transported from customs station/ from the rest of India and sold in the State of Goa";

(ii) for item (2), (a), the following item shall be substituted, namely:—

"(2)(a)(i) Whisky, rum, gin, vodka, brandy, other than concentrate malt spirits manufactured and imported from outside India/the rest of India and sold in the State of Goa having M.R.P. below Rs. 500/- per 750 ml. and whose strength is below 80 U.P.

Rs. 50/- per bulk litre.";

(ii) Whisky, rum, gin, vodka, brandy, other than concentrate malt spirits manufactured and imported from outside India/the rest of India and sold in the State of Goa having M.R.P. of Rs. 500/- or above but below Rs. 1000/- per 750 ml. and whose strength is below 80 U.P.

Rs. 200/- per bulk litre.

(iii) Whisky, rum, gin, vodka, brandy, other than concentrate malt spirits manufactured and imported from outside India/the rest of India and sold in the State of Goa having M.R.P. of Rs. 1000/- or above but below Rs. 1500/- per 750 ml. and whose strength is below 80 U.P.

Rs. 250/- per bulk litre.

(iv) Whisky, rum, gin, vodka, brandy, other than concentrate malt spirits manufactured and imported from outside India/the rest of India and sold in the State of Goa having M.R.P. of Rs. 1500/- or above but below Rs. 3000/- per 750 ml. and whose strength is below 80 U.P.

Rs. 500/- per bulk litre.

(v) Whisky, rum, gin, vodka, brandy, other than concentrate malt spirits manufactured and imported from outside India/the rest of India and sold in the State of Goa having M.R.P. of Rs. 3000/- or above per 750 ml. and whose strength is below 80 U.P.

Rs. 1000/- per bulk litre.

(iii) item (2)(a)(a) shall be omitted;

(iv) for item (2)(b), the following item shall be substituted, namely:-

"(2)(b) Beer imported from the rest of India/outside India and sold in the State of Goa.

(i) Whose M.R.P. is below Rs. 50/- per bottle of 650 ml. and whose alcoholic strength does not exceed 5% V/V or 8.77% Proof Spirit.

Rs. 12/- per bulk litre.

(ii) Whose M.R.P. is Rs. 50/- or above per bottle of 650 ml. and whose alcoholic strength does not exceed 5% V/V or 8.77% Proof Spirit.

Rs. 25/- per bulk litre.

(iii) Whose M.R.P. is below Rs. 50/- per bottle of 650 ml. and whose alcoholic strength exceeds 5% V/V or 8.77% Proof Spirit but does not exceed 8% V/V or 14.3% of Proof Spirit.

Rs. 17/- per bulk litre.

(iv) Whose M.R.P. is Rs. 50/- or above per bottle of 650 ml. and whose alcoholic strength exceeds 5% V/V or 8.77% Proof Spirit but does not exceed 8% V/V or 14.3% of Proof Spirit.

Rs. 25/- per bulk litre.

(b)(b) Wine imported from the rest of India/outside India and sold in the State of Goa.

(i) Whose M.R.P. is below Rs. 200/- per bottle of 750 ml.

Rs. 15/- per bulk litre.

(ii) Whose M.R.P. is Rs. 200/- or above but below
Rs. 500/- per bottle of 750 ml.

Rs. 50/- per bulk litre.

(iii) Whose M.R.P. is Rs. 500/- or above per bottle of
750 ml.

Rs. 100/- per bulk litre.

Explanation.— For the purpose of item (2)(b)(b), the wine imported and sold in bulk quantity, one bulk litre shall be the unit of measure for the purpose of levying bottling fee.”;

(iv) item (2)(g) shall be omitted;

(v) item (3)(b) and (3)(c) shall be omitted.

This notification shall come in force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 12th August, 2008.